

**MAINE REVENUE SERVICES - APPLICATION FOR SALES TAX REGISTRATION ONLY
FOR USE BY SOLE-PROPRIETORSHIP OWNERS WITH NO EMPLOYEES**

Return Application by fax (207) 287-3733 or mail to:

Department of Labor, Central Registration Section, P.O. Box 1057, Augusta, ME 04332-1057



SECTION 1 — TAXPAYER INFORMATION

1. BUSINESS INFORMATION

Legal Name _____
Social Security Number _____
Primary Mailing Address _____

E-mail address _____
Business Trade Name (if any) _____
Business Phone Number _____
Street Address of Business Location (Physical Location) _____

2. BUSINESS DESCRIPTION/PRINCIPAL ACTIVITY (for example: Wholesale, Retail, Contractor, Etc.): _____

3. DO YOU OWN OTHER BUSINESSES? Yes ☐ No ☐ (If you do not own other businesses, skip to #4)

Other Business Name _____
Fed. Employer's ID No. (EIN) _____
Address _____

Other Business Name _____
Federal Employer's ID No. (EIN) _____
Address _____

4. BUSINESS OWNERSHIP INFORMATION Business Ownership Date: ____ - ____ - ____ If this is a **new start-up**, check here and go to #5: ☐

How did you get the business? Purchase ☐ Foreclosure Sale ☐ Did you get all of the previous owners business or assets? Yes ☐ No ☐
Merger ☐ Bankruptcy Sale ☐ Did the previous owner retain a portion of the old business? Yes ☐ No ☐
Other (describe) _____

Previous Business Name _____

Previous Business Address _____

Did the previous owner do business in Maine? Yes ☐ No ☐ Did the previous owner have employees in Maine? Yes ☐ No ☐

Previous Owner's: Federal EIN/SSN _____	Sales Tax Registration No. _____
UC Employer Account No. _____	Service Provider Tax Registration No. _____

SECTION 4A — SALES & USE TAX

5. REGISTRATION DATE FOR SALES/USE TAX: ____ - ____ - ____ (This is the date you began selling goods or making rentals, providing services or making purchases subject to Sales Tax, Use Tax or Recycling Assistance Fees. You will be expected to file sales tax returns from the date you provide.)

6. DESCRIBE THE TYPES OF GOODS SOLD, RENTALS MADE, SERVICES PROVIDED AND/OR TAXABLE PURCHASES MADE: _____

6A. WILL YOU BE ENGAGED IN ANY OF THE FOLLOWING ACTIVITIES: SELLING – PREPARED FOOD; TIRES; LEAD ACID BATTERIES; OR FUEL OR ELECTRICITY TO A MANUFACTURER? RENTAL OF – LIVING SPACE AT A CONDOMINIUM*; VACATION HOME*; COTTAGE* (*more than 14 days per calendar year); OR A HOTEL, MOTEL, ROOMING HOUSE; OR RENTAL OF AUTOMOBILES? YES ☐ NO ☐

7. FILING FREQUENCY: Make entries only in the column that applies to you.

If business will be open all year, use this column

Filing Frequency	If Tax Liability is
<input type="checkbox"/> Monthly	\$600.00 or more per month
<input type="checkbox"/> Quarterly	\$100.00-\$599.99 per month
<input type="checkbox"/> Semi-Annual	\$0.00-\$99.99 per month
<input type="checkbox"/> Annual	Less than \$50.00 per year

If business will be open only part of the year, use this column

Seasonal - Check which months the business will be open and required to file tax returns

January <input type="checkbox"/>	May <input type="checkbox"/>	Sept. <input type="checkbox"/>
February <input type="checkbox"/>	June <input type="checkbox"/>	Oct. <input type="checkbox"/>
March <input type="checkbox"/>	July <input type="checkbox"/>	Nov. <input type="checkbox"/>
April <input type="checkbox"/>	Aug. <input type="checkbox"/>	Dec. <input type="checkbox"/>

8. ESTIMATED GROSS ANNUAL SALES: \$ _____ (Your application cannot be processed if this is not completed.)

9. CONSOLIDATED REPORTING INFORMATION. You must have two or more business locations with the same owner and SSN.

I REQUEST TO FILE CONSOLIDATED SALES/USE TAX RETURNS: YES ☐ NO ☐

If you are currently filing consolidated and are adding a location, what is your consolidated number being used? _____

10. SALES/USE TAX ACCOUNT ADDRESS

ADDRESS _____

E-MAIL ADDRESS _____
ATTENTION: _____
PHONE NUMBER _____

I certify that the information contained in each section of this application is true, correct and complete to the best of my knowledge and belief. This application must be signed by an owner, partner, member, officer, trustee or personal representative.

SIGNATURE _____ TITLE _____ DATE _____

PLEASE PRINT OR TYPE YOUR NAME _____

PHONE NUMBER _____

FOR OFFICE USE ONLY

REG NO.:	GEO. CODE:
REG NO.:	TOWN CODE:
BUS. CODE:	SIC CODE:

SPECIFIC INSTRUCTIONS

SECTION 1 – TAXPAYER INFORMATION

1. Enter your name as the legal name of the business. Your social security number must be entered in order to process the application. For a sole proprietorship business only one social security number can be used. Enter the primary address as the address that you wish to receive Maine sales tax-related correspondence. Enter the e-mail address where you wish to receive Maine sales tax-related e-mail correspondence. List the trade name (or d.b.a.) and the telephone number of the business. List the physical address of the business location.
2. Provide a brief description of the type of business.
3. Provide the names, EINs, and addresses of other businesses you own, if any.
4. Information on how your business was acquired is required. If you are the originator of the business, check the Start Up box and you can skip the rest of this question. If you acquired the business, trade or organization or substantially all the assets of another, who at the time was an employer, you are considered a successor. If you check the "Other" box, please provide a brief explanation.

SECTION 4A – SALES & USE TAX

5. Enter the date you began (will begin) selling goods or making rentals, providing services or making purchases subject to Sales/Use Tax. (You must begin filing returns for the period beginning on the date provided here.)
6. A brief description of the type of business you are engaged in.
7. Select the filing frequency that best applies. If your business is open for only part of the year, and you wish to file on a seasonal basis only, complete only the right column and check the months in which you will be operating. If you select seasonal, you will be required to file a monthly return for those months for which you are open.
8. Enter the amount of gross sales that you estimate to generate during the next year.
9. If you have 2 or more different geographic locations you must have a separate account number for each location. If you wish to file a consolidated return for all locations having an account under one social security number check the "yes" box here.
10. Enter your business address. Sales/use tax returns will be mailed to this address. Complete only if different from the owner's address entered in Section 1.